SAS

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.1082 OF 2004

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Bhilosa Tex-N-Twist Pvt.Ltd. ..Respondent.

Mr.B.M.Chatterji with Mrs.P.P.Bhosale for appellant.

Mr.A.K.Jasani for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 16TH OCTOBER, 2007.

P.C. :-

Admit, on the following question of law :-

" Whether on the facts and in the circumstances of the case, the Tribunal erred in confirming the order of the CIT(A) and holding that the assessee is eligible for deductions under sections 80-HH, 80-I and 80-IA of the Act treating that the activity of texturising and twisting of the yarn is a manufacturing activity ? "

2. Counsel for the assessee clearly states that the issue as to what is the actual activity carried out has not been dealt with both by the assessing officer and the Appellate Authority and it is required to be decided. In the light of that, the order of the

Tribunal as also of the assessing officer are set aside and the matter is remanded back to the assessing officer for reconsideration and to dispose it of in accordance with law.

3. Accordingly, the appeal is disposed of with no order as to costs.

(F.I.REBELLO, J.)

(J.P.DEVADHAR, J.)